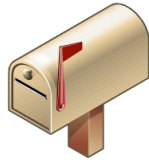


Change of Address

In order to change the mailing address for your property tax bill, you must submit a written, signed, and dated request to the Cobb County Tax Commissioner's Office either by fax (770) 528-8679 or mail to Cobb County Tax Commissioner's Office at P.O. Box 649, Marietta, Georgia 30061.



Exemption Information

There are homestead exemptions available to homeowners that complete and file the required applications by **April 1** of the tax year (O.C.G.A. § 48-5-40 through 48-5-54). To be eligible for application you must own, occupy, and claim your property as your legal residence on January 1st. Only one person need apply if more than one name appears on the deed. The exemptions are automatically renewed each year unless there is a change in ownership or you no longer meet the eligibility requirements.

Regular Homestead Exemption To qualify, property owners must own and occupy their home as their permanent residence as of January 1 of the current year. This exemption must be applied for at Cobb County Tax Commissioner's Office.

***Over 65 Exemption** Residents who have homestead exemption with Cobb County and are 65 years of age on January 1 (must provide proof of age with driver's license or Georgia I.D.). **This is the only exemption that must be applied for in person at the City of Kennesaw.**

Floating Homestead Balance of increase in assessed value of home at time homestead exemption granted. There must be an application on file for regular homestead with Cobb County.

Disability Exemption Homeowners who meet the homestead requirements and are **totally** disabled are entitled to receive a Disability Exemption. This exemption must be applied for at Cobb County Tax Commissioner's Office.

Year's Support Widows/ers may be exempt from taxes for the year by submitting a Year's Support final order issued by the Cobb County Probate Court. This order must be presented to Cobb County and City of Kennesaw to qualify.

Veteran's Disability Exemption Wartime Veterans with a 100% disability as declared by the Veterans Administration and defined in O.C.G.A. § 48-5-48 are entitled to a **73,768** exemption. You **must** furnish a letter from the Department of Veterans Affairs, Veterans Administration, or discharge papers from military records certifying the qualifying disability. The Veteran's Disability Exemption extends to un-remarried, surviving spouse or minor children at the time of the applicant's death, provided they continue to occupy the home as a residence and homestead. This exemption must be applied for at Cobb County Tax Commissioner's Office.

Contact Information

City of Kennesaw Property Tax Department (770) 424-8274
Cobb County Tax Commissioner's Office (770) 528-8600
Cobb County Board of Tax Assessor's Office (770) 528-3100
Cobb County Superior Court/Real Estate Division (770) 528-1359

Important Tax Reminders

65 Years or Older Exemption Application Due	April 1
Cobb County Property Tax Bill Mailed	August 15
City of Kennesaw Property Bill Mailed	October 1

MAYOR
Derek Easterling

City Manager
Jeff Drobney

City Clerk, CMC
Debra Taylor

Finance Director
Gina Auld, CPA

COUNCIL

Pro tem James Eaton

Jimmy Dickens, SR.

Yvette Daniel

Jim Sebastian

Nimesh Patel

Property Tax Administrator
Christy A. Huie



REVISED 7/1/2016

CITY OF KENNESAW



PROPERTY TAX GUIDE

DEPARTMENT OF FINANCE
2529 J.O. STEPHENSON AVE.
KENNESAW, GA 30144

PH: (770) 424-8274
FAX: (770) 429-4551

EMAIL: CHUIEL@KENNESAW-GA.GOV
WEBSITE: WWW.KENNESAW-GA.GOV





PROPERTY TAX DEPARTMENT



Dear Taxpayer:

This brochure is designed to provide you, the taxpayer, with essential information on the most common questions and concerns regarding property taxes.

The City of Kennesaw's Department of Finance is responsible for billing and collecting property taxes for the City. Your property tax bill provides a legal description of your property, appraisal and assessed value, credits, exemptions, and the calculation of your tax bill.

General Information

Ad valorem taxes, more commonly known as property taxes, are levied for the maintenance and operation of the City and County. When you call the police or fire department, play in a park, send your children to public schools or check out a book in a library, you are using services paid for by your property taxes. Property taxes are the largest source of revenue to fund these services that you count on every day.

All real estate and personal property is taxable unless exempted by law. Real property is land and generally includes anything affixed to the land. Personal property is everything not considered real property and usually consists of inventory and fixtures used in conducting business, boats, aircraft, machinery, etc. If a business was closed or the personal property (boats, equipment, etc.) was sold after January 1 of the current year, the tax is still due. You must also notify Cobb County Board of Tax Assessors at (770) 528-3100 that the property closed or sold after January 1.

The basis for ad valorem taxation is the fair market value of the property. The tax is levied on the assessed value of the property which by law is established at 40% of the fair market value unless otherwise specified. The amount of tax is determined by the tax millage rate.

The City of Kennesaw relies solely on the Cobb County Tax Commissioner's Office to provide information that pertains to property ownership, billing addresses, and property location. All changes should be directed to the Cobb County Tax Commissioner's Office at (770) 528-8600.

Property Tax Deadlines

Failure to receive a bill does not relieve you of the responsibility to make payment by the due date.

Property tax notices are issued on a calendar year basis, and are mailed **October 1 of each year**. If you are responsible for paying taxes on a property and have not received a tax bill by October 15, please contact the City's Property Tax Department at (770) 424-8274 for the tax information so that payment can be made prior to becoming delinquent. **Tax information is also available at www.kennesaw-ga.gov.** If your mortgage company is responsible for your taxes, please forward a copy of your bill to your mortgage company.

Property taxes are due to the City of Kennesaw by **December 1 of each year**. If mailed, payment must be United States Postal Service postmarked on or before December 1.

Interest /Penalty

Interest will accrue monthly at a rate of .542% per month, based on an annual calculation of Federal Prime Rate (3.5%) plus 3%. To arrive at the new monthly interest rate divide the 6.5% by 12. This annual interest rate will change when the Federal Reserve announces the new bank prime loan rate each January (House Bill 960).

Penalty will accrue at 5% after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principle amount due (House Bill 960).

Return Check Policy

A fee of \$25 or 5% of the face value of the check will apply to all returned checks. Any unpaid property taxes will be subject to the issuance of a Tax Execution Fi fa (fi facias) in accordance with O.C.G.A § 48-3-3. Additionally, unpaid taxes may result in the revocation of occupational certificate. Unpaid taxes can result in the issuance or revocation of an occupation certificate.

Appeals

Taxpayers may challenge an assessment by appealing to the Cobb County Board of Tax Assessors, if they feel their property value is not reflective of the fair market value. For information on filing a return, please contact the Cobb County Board of Tax Assessors' Office at (770) 528-3100.

Millage Rate

The City of Kennesaw's current millage rate for residential and commercial property is 9.50 mills.

When are taxes due in Kennesaw?

You will receive your tax bill from the City of Kennesaw Tax Department early October (if you filed a tax return with the County). The taxes are payable at that time and become delinquent 60 days from the date bills are mailed. **If you live inside the city limits of Kennesaw, you are on a dual taxing system; therefore, you will receive two separate bills—one from the City of Kennesaw and one from Cobb County.**

Who should pay the taxes?

The **current owner** is always responsible for any outstanding taxes on the property. Property taxes "follow" the property and are levied against same.

Tax bills are mailed to the January 1 property owner. If you purchase property during the year, you must file a tax return with Cobb County Tax Assessor's Office for them to change ownership and have a current mailing address for you to receive your tax bills. You are responsible for contacting the City of Kennesaw Property Tax Department if you fail to receive your tax bill.

Methods of Payment

For your convenience, you may pay by check, Visa, MasterCard, money order, or cash using one of the following methods.

By mail: 2529 J.O. Stephenson Avenue, Kennesaw, GA, 30144. Please make the check payable to City of Kennesaw Property Tax Department.

In person: The City of Kennesaw Tax Department is located at City Hall, 2529 J.O. Stephenson Avenue. Monday-Friday, 8:00 a.m. - 5:00 p.m.

Drop box: A 24-hour deposit mail box (white) is located at the entrance of City Hall, 2529 J.O. Stephenson Avenue. All payments received after hours will be posted the next business day. No Cash.

Online payment: a link is posted at www.kennesaw-ga.gov or visit <http://www.kennesaw-ga.gov/payment-center/>